

# Certification of Budget City

Name

Layton City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

## Part I

## Certification

### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

#### Utah Code

☒

10-6-113-118 (no increase in tax rate - final budget adopted before June 22);

☐ 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/16/2011

Public hearing date:

6/16/2011

Alex R. Jensen

Budget Officer

6/16/2011

Date

801-336-3800

Phone Number

Email Address

CONTINUE ON PAGE 2 WITH PART II

<b>City</b> <b>Adopted Budget</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><b>Name</b>      <b>Layton City</b></td> <td style="width: 30%;"></td> </tr> <tr> <td><b>Fiscal Year Ended June 30,</b></td> <td style="border: 1px solid black; text-align: center;"><b>2012</b></td> </tr> </table>	<b>Name</b> <b>Layton City</b>		<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Name</b> <b>Layton City</b>					
<b>Fiscal Year Ended June 30,</b>	<b>2012</b>				

Form: CITY-BUD-1-2012

### Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

Part II General Fund Revenues				
	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Taxes</b>			
1.1	General Property Taxes - Current	6,025,454	6,115,638	6,069,599
1.2	Prior Years' Taxes - Delinquent	188,247	166,090	180,000
1.3	General Sales and Use Taxes	10,275,924	10,275,973	10,469,110
1.4	Franchise Taxes	5,253,104	5,236,683	5,250,000
1.5	Transient Room Tax	150,790	135,949	165,000
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	554	647	650
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Uniform Vehicle fees	626,676	559,268	565,000
1.12				
1.13				
	<b>Licenses and Permits</b>			
2.1	Business Licenses and Permits	317,480	317,500	320,000
2.2	Non-business Licenses and Permits			
2.3	Building, Structures, and Equipment	686,070	695,000	725,000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses			
2.8				
2.9				
2.10				
CONTINUE ON PAGE 3 WITH PART II				

Name		Fiscal Year Ended June 30,	2012	
Part II	General Fund Revenue - Continued			
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government			
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	34,220	35,000	40,000
3.5	Sale of Maps and Publications	3,815	2,000	2,000
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
3.10	Special Police Services	227,283	225,447	
3.11	Special Protective Services	90,596	79,573	214,000
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements	70,152	70,000	325,000
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	24,498	25,000	25,000
3.25	Cemeteries			
3.26	Miscellaneous Services:			
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines			
4.2	Forfeitures			
4.3	Fines and Forfeitures	317,319	244,817	275,000
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	2012	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants	295,070	189,729	
5.2	General Government			
5.3	Public Safety			
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	56,394	73,990	
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	1,858,198	2,000,000	2,100,000
5.11	Liquor Fund Allotment	71,707	70,662	71,000
5.12	Grants from Local Units:			
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	42,861	75,874	80,000
6.2	Rents and Concessions	567,561	564,695	570,000
6.3	Sale of Fixed Assets - Compensation for Loss	34,911	175,000	50,000
6.4	Sale of Materials and Supplies	15,653	15,000	15,000
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7	Other Miscellaneous	338,102	308,228	298,228
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From: CDBG Fund	7,904	7,904	7,904
7.2	Transfer From: Water Fund	69,020	76,206	81,733
7.3	Transfer From: Storm Sewer Fund	65,029	73,777	82,233
7.4	Transfer From: Sewer Fund	24,857	29,195	32,307
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources			
7.9	Beg. Class "C" Road Fund Bal. to be Appropri.	9,074		
7.10	Health benefit plan dividend	278,076		
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated		7,970	1,612,295
	TOTAL REVENUES	28,026,599	27,852,815	29,626,059
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Administration	931,082	814,061	810,253
1.2	Legal	717,870	745,439	762,667
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial			
1.6	City and Precinct Courts			
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Management Services - Administration	721,012	737,298	730,434
1.11	Facilities Maintenance	386,358	413,506	404,684
1.12	Information Systems	706,532	683,838	707,478
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies			
1.19	Finance	787,905	754,703	826,790
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney			
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			18,213
1.27	General Governmental Buildings			
1.28	Elections			
1.29	Planning and Zoning			
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department - Administration	812,315	1,016,156	1,457,393
2.2	Patrol	5,013,534	5,166,826	5,194,297
2.3	Support Services	2,717,695	2,649,293	2,630,658
2.4	Communications	628,531	677,413	711,827
2.5	Other Protective			
2.6	Fire	3,636,575	3,743,885	3,803,659
2.7	Animal Control and Regulation			
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	1,717,602	1,811,734	2,107,010
4.2	Class "C" Road Program	1,867,418	1,892,032	2,092,944
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage	316,294	329,628	334,360
4.6	Engineering	253,586	241,294	259,622
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	1,858,813	1,877,396	2,056,981
5.2	Park Lighting			
5.3	Recreation and Culture	547,353	604,900	616,263
5.4	Parks and Recreation Administration	239,861	251,135	246,646
5.5	Cemeteries			
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development	1,095,289	1,187,683	1,142,978
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To: Victim Services Fund	17,363	21,058	22,497
8.1	Transfer To: Debt Service Fund	1,000	1,447,831	2,199,713
8.2	Transfer To: Swimming Pool Fund	478,724	468,672	481,636
8.3	Transfer to: Capital Projects Fund	5,762		
8.4				
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6	Budgeted Increase in Fund Balance B&C Road		107,968	7,056
9.7				
9.8	Budgeted Increase in Fund Balance	2,568,125	209,066	
	TOTAL EXPENDITURES	28,026,599	27,852,815	29,626,059
CONTINUE ON PAGE 8 WITH PART IV				

Name	Layton City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund:		Emergency Dispatch		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	911 Fees	478,140	465,000	465,000
1.2	Interest	2,196	2,000	2,000
1.3	PSIC Grant	289,029		
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance	11,617	100,839	6,056
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	780,982	567,839	473,056

	<b>Expenditures</b>			
3.1	Personnel	305,044	299,085	330,802
3.2	Operations	114,652	146,759	142,254
3.3	Capital Outlay	361,286	121,995	
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	780,982	567,839	473,056



Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:		Davis Metro Narcotic Strike Force		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	State and Federal Grants	309,208	319,849	320,504
1.2	Assessments to Cities	47,050	60,101	60,101
1.3	Forfeited Seizures	7,713		
1.4	Restitutions	3,878	5,000	5,000
1.5	Interest	3,062		
1.6	Sale of Fixed Assets - Compensation for Loss	11,763	9,000	12,000
1.7	Miscellaneous Other	399		
	Other Sources			
2.1	Usage of Beginning Fund Balance	4,545	34,000	23,000
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	387,618	427,950	420,605

	<b>Expenditures</b>			
3.1	Personnel	121,825	133,830	131,737
3.2	Operations	206,163	232,613	215,868
3.3	Capital Outlay	59,630	60,000	73,000
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance		1,507	
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	387,618	427,950	420,605

Name	Layton City	Fiscal Year Ended June 30,		2012
Part IV	Special Revenue Fund			
Nature of the Fund:		Victim Services		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	State and Federal Grants	49,995	49,393	49,393
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From: General Fund	17,363	21,058	22,497
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	67,358	70,451	71,890

	<b>Expenditures</b>			
3.1	Personnel	64,548	66,361	67,800
3.2	Operations	2,143	4,090	4,090
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance	667		
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	67,358	70,451	71,890

Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:		Community Development Block Grant		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	State and Federal Grants	720,331	371,577	311,196
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance		264,640	
2.2	Transfer From: General Fund			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	720,331	636,217	311,196

	<b>Expenditures</b>			
3.1	Personnel	30,112	50,231	45,835
3.2	Operations	86,097	90,916	55,179
3.3	Capital Projects	604,122	487,166	202,278
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To: General Fund		7,904	7,904
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	720,331	636,217	311,196

Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:		Impact Fee		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Park Impact Fee	363,403	307,396	605,227
1.2	Transportation Impact Fee	827,315	932,225	849,693
1.3	Public Safety Impact Fee	328,523	192,042	192,340
1.4	Interest	6,704	2,268	
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance		705,555	307
2.2	Transfer From: General Fund			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	1,525,945	2,139,486	1,647,567

	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	<b>Other Uses</b>			
4.1	Budgeted Increase in fund Balance	610,245	192,517	192,717
4.2	Transfer To: Capital Projects Fund	915,700	1,526,869	1,040,000
4.3	Transfer To: Debt Service Fund		420,100	414,850
4.4				
4.5				
4.6				
4.7				
4.8				
	<b>TOTAL EXP AND OTHER USES</b>	1,525,945	2,139,486	1,647,567

Name Layton City		Fiscal Year Ended June 30,		2012
Part V	Debt Service Fund			
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income	11,221	1,000	1,000
1.5	Transfer From: Impact Fee Fund		420,100	414,850
1.6	Transfer From: General Fund	1,000	2,444,063	2,199,713
1.7	Other: State Court Lease	376,668		
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	388,889	2,865,163	2,615,563
2.1	Beginning Fund Balance	2,508,761	899,981	899,981
	TOTAL AVAILABLE FOR APPROPRIATION	2,897,650	3,765,144	3,515,544
	Expenditures			
3.1	Debt Service			
3.2	Retirement of bonds	645,000	225,000	230,000
3.3	Interest on bonds	209,130	193,600	183,350
3.4	Agent's Fees	2,500	2,500	2,500
3.5	Other: UTOPIA Debt Service Reserve Replenishment	1,114,252	2,063,243	2,104,508
3.6	Other: UIA Dues and Assessments		380,820	95,205
3.7	Other: Conference Center Note	26,787		
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	1,997,669	2,865,163	2,615,563
4.1	Ending Fund Balance	899,981	899,981	899,981

Name	Layton City	Fiscal Year Ended June 30,		2012
Part VI	Capital Projects Fund			
Nature of the Fund:		Capital Projects		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund	5,762		
1.2	Interest Income			
1.3	Other Additions			
1.4	Transfers from Impact Fee Fund	915,700	1,526,869	1,040,000
1.5	Transfers from RDA Fund	266,369		
1.6	Transfers from B&C Road Fund	793,955	801,894	1,000,000
1.7	Transfers from Storm Sewer Fund			300,000
1.8	Developer Payments and Contributions	506,747	24,909	
1.9	Sale of Fixed Assets - Compensation for Loss	493,125		
1.10				
1.11				
1.12				
	TOTAL REVENUE	2,981,658	2,353,672	2,340,000
2.1	Beginning Fund Balance	6,944,750	4,928,526	795,724
	TOTAL AVAILABLE FOR APPROPRIATION	9,926,408	7,282,198	3,135,724
	Expenditures			
3.1	Capital Projects	4,997,882	6,486,474	2,275,000
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	4,997,882	6,486,474	2,275,000
4.1	Ending Fund Balance	4,928,526	795,724	860,724

<b>Name</b> Layton City		<b>Fiscal Year Ended June 30,</b>		<b>2012</b>
<b>Part VII</b> Other Fund				
<b>Nature of the Fund:</b>				
<b>Description (a)</b>		<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
2.1	<b>Beginning Fund Balance to be Appropriated</b>			
	<b>TOTAL REVENUE</b>	0	0	0
	<b>Expenditures</b>			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
4.1	<b>Appropriated Increase in fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	0	0	0

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise funds are required to follow the same accounting principles for determining profit or loss as a for-profit company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A consolidated budget may be prepared only if the function of the enterprise is closely related, such as water and sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**



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water and sewer.

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Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Water		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	4,975,569	5,507,125	5,452,000
1.2	Interest Earned	15,153	7,500	8,000
1.3	Other: Sundry	4,109	4,000	2,000
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	4,994,831	5,518,625	5,462,000
	Operating Expense			
2.1	Personnel Services	990,991	973,717	968,950
2.2	Contractual Services	1,290,350	1,261,830	1,231,830
2.3	Material and Supplies	1,745,943	1,558,049	1,529,087
2.4	Depreciation	818,325	783,697	785,000
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	4,845,609	4,577,293	4,514,867
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	18,529	20,000	20,000
3.2	Interest Expense	(51,896)	(40,381)	(30,815)
3.3	Capital Contributions From Outside Sources	1,441,741		
3.4	Impact Fee Collected	221,400	136,171	140,000
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(69,020)	(76,206)	(81,733)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Sale of Fixed Assets - Compensation for Loss	630		
	NET INCOME (LOSS)	1,710,606	980,916	994,585
	Cash Operating Needs			
4.1	Net Income (Loss)	1,710,606	980,916	994,585
4.2	Plus: Depreciation	818,325	783,697	785,000
4.3	Plus: Net Changes to Assets and Liabilities	183,810		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	2,643,848	977,000	1,229,600
4.7	Less: Bond Principal Payments	310,000	325,000	335,000
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	(241,107)	462,613	214,985
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	241,107		
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	241,107	0	0

Name <b>Layton City</b>		Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	Storm Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services	2,156,315	2,181,000	2,180,000
1.2	Interest Earned	8,609	9,200	9,900
1.3	Other:	128,540		
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	2,293,464	2,190,200	2,189,900
	<b>Operating Expense</b>			
2.1	Personnel Services	451,046	457,695	464,535
2.2	Contractual Services			
2.3	Material and Supplies	608,341	559,357	562,457
2.4	Depreciation	802,354	750,196	750,000
2.5	Other:			
2.6	Other:			
2.7	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	1,861,741	1,767,248	1,776,992
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources	1,686,980		
3.4	Impact Fee Collected	317,334	1,102,405	275,396
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(65,029)	(73,777)	(82,233)
3.11	Operating Transfers To: Capital Project Fund			(300,000)
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	<b>NET INCOME (LOSS)</b>	2,371,008	1,451,580	306,071
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	2,371,008	1,451,580	306,071
4.2	Plus: Depreciation	802,354	750,196	750,000
4.3				
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	2,683,942	1,761,050	1,450,600
4.7	Less: Bond Principal Payments			
4.8	Less: Net Changes in Assets and Liabilities	423,991		
4.9	Less:			
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	65,429	440,726	(394,529)
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year			394,529
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	0	0	394,529

Name	Layton City	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services	4,059,639	4,236,800	4,408,000
1.2	Interest Earned	10,174	8,000	8,000
1.3	Other:	10,269	2,000	2,000
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	4,080,082	4,246,800	4,418,000
	<b>Operating Expense</b>			
2.1	Personnel Services	943,554	932,770	945,940
2.2	Contractual Services	1,812,314	2,547,387	2,234,904
2.3	Material and Supplies	678,632	670,423	711,266
2.4	Depreciation	420,932	383,021	385,000
2.5	Other:			
2.6	Other:			
2.7	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	3,855,432	4,533,601	4,277,110
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees	9,406	9,000	9,000
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources	817,964		
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(24,857)	(29,195)	(32,307)
3.11	Operating Transfers To: Capital Project Fund			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	<b>NET INCOME (LOSS)</b>	1,027,163	(306,996)	117,583
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	1,027,163	(306,996)	117,583
4.2	Plus: Depreciation	420,932	383,021	385,000
4.3	Plus: Net Changes in Assets and Liabilities	88,284		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	1,452,790	268,797	376,500
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	83,589	(192,772)	126,083
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year		192,772	
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	0	192,772	0

Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Refuse		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	2,508,811	2,536,450	2,567,517
1.2	Interest Earned	4,793		
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	2,513,604	2,536,450	2,567,517
	Operating Expense			
2.1	Personnel Services	67,408	68,751	69,902
2.2	Contractual Services	2,472,210	2,493,856	2,569,982
2.3	Material and Supplies	57,476	65,312	66,754
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	2,597,094	2,627,919	2,706,638
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund			
3.11	Operating Transfers To: Capital Project Fund			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	(83,490)	(91,469)	(139,121)
	Cash Operating Needs			
4.1	Net Income (Loss)	(83,490)	(91,469)	(139,121)
4.2	Plus: Depreciation			
4.3	Plus: Net Changes in Assets and Liabilities	23,761		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	(59,729)	(91,469)	(139,121)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	59,729	91,469	136,121
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	59,729	91,469	136,121

Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Swimming Pool		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	383,653	358,438	368,400
1.2	Interest Earned			
1.3	Other: Rents	45,355	45,355	45,355
1.4	Other: Sundry	27		
1.5	Other:			
	TOTAL OPERATING REVENUE	429,035	403,793	413,755
	Operating Expense			
2.1	Personnel Services	528,340	544,563	551,635
2.2	Contractual Services			
2.3	Material and Supplies	324,745	317,111	323,756
2.4	Depreciation	59,292	60,000	60,000
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	912,377	921,674	935,391
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From: General Fund	478,724	468,413	481,636
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund			
3.11	Operating Transfers To: Capital Project Fund			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	(4,618)	(49,468)	(40,000)
	Cash Operating Needs			
4.1	Net Income (Loss)	(4,618)	(49,468)	(40,000)
4.2	Plus: Depreciation	59,292	60,000	60,000
4.3	Plus: Net Changes in Assets and Liabilities	6,481		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	42,758	35,000	20,000
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	18,397	(24,468)	0
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year		24,468	
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	24,468	0

Name	Layton City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise or Internal Service Fund:	Athletic Programs		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	314,792	315,000	320,000
1.2	Interest Earned			
1.3	Other: Rents			
1.4	Other: Sundry			
1.5	Other:			
	TOTAL OPERATING REVENUE	314,792	315,000	320,000
	Operating Expense			
2.1	Personnel Services	123,731		
2.2	Contractual Services			
2.3	Material and Supplies	192,496	315,000	320,000
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	316,227	315,000	320,000
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Operating Transfers From: General Fund			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund			
3.11	Operating Transfers To: Capital Project Fund			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	NET INCOME (LOSS)	(1,435)	0	0
	Cash Operating Needs			
4.1	Net Income (Loss)	(1,435)	0	0
4.2	Plus: Depreciation			
4.3	Plus: Net Changes in Assets and Liabilities	15,991		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	14,556	0	0
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	Layton City	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund:	Emergency Medical Services		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services	1,427,924	1,546,082	1,634,000
1.2	Interest Earned	4,410	2,000	2,000
1.3	Other: Sundry	4,029		
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	1,436,363	1,548,082	1,636,000
	<b>Operating Expense</b>			
2.1	Personnel Services	1,815,229	1,873,925	1,890,465
2.2	Contractual Services			
2.3	Material and Supplies	300,879	269,226	270,826
2.4	Depreciation	77,866	77,254	77,254
2.5	Other:			
2.6	Other:			
2.7	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	2,193,974	2,220,405	2,238,545
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources	601,950	618,850	630,000
3.4	Impact Fee Collected			
3.5	Operating Transfers From: General Fund			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund			
3.11	Operating Transfers To: Capital Project Fund			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other:			
	<b>NET INCOME (LOSS)</b>	(155,661)	(53,473)	27,455
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	(155,661)	(53,473)	27,455
4.2	Plus: Depreciation	77,866	77,254	77,254
4.3	Plus: Net Changes in Assets and Liabilities	72,418		
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	165,984	134,463	140,855
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	(171,361)	(110,682)	(36,146)
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year	171,361	110,682	36,146
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	171,361	110,682	36,146